



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
P.O. BOX 1799, SACRAMENTO, CA 95808

October 11, 1985

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First District, Kentfield

CONWAY H COLLIS
Second District, Los Angeles

ERNEST J DRONENBURG, JR
Third District, San Diego

RICHARD NEVINS
Fourth District, Pasadena

KENNETH CORY
Controller, Sacramento

DOUGLAS D BELL
Executive Secretary

No. 85/105

TO COUNTY ASSESSORS,
COUNTY COUNSELS,
ASSESSMENT APPEALS BOARD,
AND OTHER INTERESTED PARTIES:

**NOTICE OF PROPOSED REGULATORY ACTION
BY THE
STATE BOARD OF EQUALIZATION**

RULE 457 - Conduct of Hearing

PUBLIC HEARING: December 4, 1985

NOTICE IS HEREBY GIVEN that the State Board of Equalization, pursuant to the authority vested by Section 15606 of the Government Code, and to implement, interpret, or make specific Article XIII, Section 11(g) of the California Constitution and Sections 1840 and 1841 of the Revenue and Taxation Code, proposes to amend Rule 457 in Title 18 of the California Administrative Code, relating to property tax.

PUBLIC NOTICE: Notice is further given that a public hearing relevant to this action will be held in Room 102, Consumer Affairs Building, 1020 N Street, Sacramento, California, at 2:00 p.m., on December 4, 1985. Any person interested may present statements or arguments orally or in writing at that time and place.

INFORMATIVE DIGEST: This rule is amended to delete an obsolete reference to Revenue and Taxation Code Section 1815 which was repealed by Stats. 1982, Ch. 327, in effect June 30, 1982.

ESTIMATE OF COST OR SAVINGS: The State Board of Equalization has determined that the proposed change does not impose a mandate on local agencies or school districts. Further, the Board has determined that the change will result in no direct or indirect cost or savings to any State agency, any local agency or school district that is required to be reimbursed under Section 2231 of the Revenue and Taxation Code, or other non-discretionary cost or savings imposed on local agencies, or cost or savings in Federal funding to the State of California.

The cost impact on private persons or businesses will be insignificant. This proposal will not have a significant adverse economic impact on small businesses.

WRITTEN COMMENTS: Written statements or arguments will be considered by the Board if received by December 4, 1985; they are requested by November 15, 1985. Please send comments to Janice Masterton, Regulation Coordinator, at 1020 N Street, Sacramento, California 95814.

STATEMENT OF REASONS; EXPRESS TERMS;
RULEMAKING FILE: The Board has prepared a statement of reasons and a strike-out and underscore version (express terms) of the proposed changes. Both of these documents and all information on which the proposal is based are available to the public upon request. The rulemaking file is available for public inspection at Room 128, 1020 N Street, Sacramento, California.

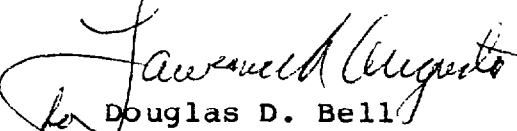
STAFF MEMORANDA AFTER PUBLIC HEARING OR REVISIONS TO PUBLISHED VERSION OF THE REGULATION: In the event there are any staff memoranda included in the rulemaking file after the close of the public hearing, these memoranda will be available to the public upon request from Mrs. Masterton for a period of 15 days after the public hearing.

In the event there are any revisions sufficiently related to the published version of the rule, these revisions will be available to the public from Mrs. Masterton for a period of 15 days before adoption.

Following the hearing, the State Board of Equalization, upon its own motion, or at the request of any interested person, may in accordance with law adopt the changes proposed without further notice.

<u>INQUIRIES</u>	
<u>CONTENT</u>	<u>HEARING</u>
Questions regarding the content of the regulation should be directed to Gordon P. Adelman, Assistant Executive Secretary, Property Taxes, (916) 445-1516, at 1020 N Street, Sacramento, CA 95814.	Written comments for the Board's consideration or requests to present testimony and bring witnesses to the public hearing should be directed to Janice Masterton, Assistant to Executive Secretary, (916) 445-6479, at the same address.

STATE BOARD OF EQUALIZATION


for Douglas D. Bell
Executive Secretary

Rule 457. CONDUCT OF HEARING.

References: Article XIII, Section 11(g), California Constitution.
Sections 1840, 1841, Revenue and Taxation Code.

At the hearing the parties shall be afforded an opportunity to present evidence and argument concerning the matters set forth in the application and reply. All testimony shall be given under oath or affirmation.

If a property that has been included in a sample selected in a survey under Section 1815 of the Revenue and Taxation Code and appraised by the intercounty equalization staff of the board becomes the subject of a proceeding under this article, both parties to the proceeding shall be informed of the fact that the appraisal has been made. Each party, upon request, shall have access to the appraisal records. Either party or the board may call the appraiser or his supervisor as a witness and may offer the appraisal records as an exhibit. A party desiring to call the appraiser or his supervisor as a witness shall, at least three days prior to the hearing, notify the secretary of the board of its intention to call such witness.